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Via Overnight Mail

August 30, 2004

Joe Werner
Telecommunications Chief
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-0505

**Re: Docket # 04-00050
Winstar Communications, LLC (Winstar) Responses to
Commission Follow-Up Requests to the Company's
Application to Provide Competing Local
Telecommunications Services**

Dear Mr. Werner:

Please find enclosed an original plus thirteen (13) copies of Winstar's Response No. 5 and Exhibit R in response to your March 18, 2004 letter for Questions 1-9.

5 Provide a detailed sworn testimony describing Winstar's financial ability to provide telecommunications services in Tennessee or a sworn statement from IDT guaranteeing when and how IDT's funds will be distributed to guarantee Winstar's financial ability on a going-forward basis.

RESPONSE: See Exhibit R.

Please date-stamp the extra copy of this letter and return it in the enclosed self-addressed stamped envelope. Should you have any questions, please contact the undersigned at (202) 367-7652.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Mac McIntyre'. The signature is stylized with a large 'M' and a cursive 'McIntyre'.

Mac McIntyre
Regulatory Compliance Manager

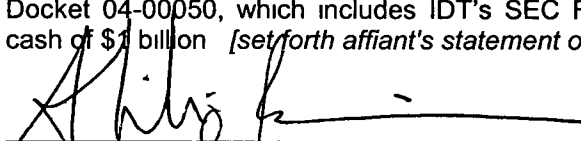
Enclosures

GENERAL AFFIDAVIT

State of New Jersey
County of Essex

BEFORE ME, the undersigned Notary, Charlene Kraus, [name of Notary before whom affidavit is sworn], on this 27th [day of month] day of August [month], 2004, personally appeared Abilio Pereira [name of affiant], known to me to be a credible person and of lawful age, who being by me first duly sworn, on his oath, deposes and says:

I am the Chief Financial Officer of Winstar Communications, LLC (Winstar), which is a subsidiary of IDT Corporation (IDT). IDT is Winstar's parent corporation, and IDT affirms that it guarantees and will be responsible for all financial funding that might be needed in order to maintain resold local exchange service in Tennessee. As demonstrated in Applicant Winstar's original filings in Docket 04-00050, which includes IDT's SEC Form 10-K, IDT has revenue of \$1.8 billion, and cash of \$1 billion [set forth affiant's statement of facts]


[signature of affiant]

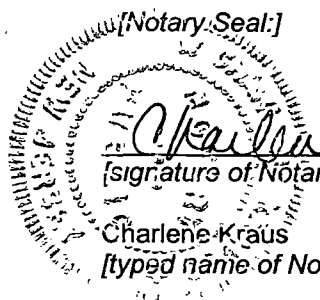
Abilio Pereira
[typed name of affiant]

520 Broad St
[address of affiant, line 1]

Newark, NJ 07102
[address of affiant, line 2]

Subscribed and sworn to before me, this 27th [day of month] day of August [month], 2004

[Notary Seal:]


[signature of Notary]

Charlene Krauss
[typed name of Notary]

NOTARY PUBLIC

CHARLENE KRAUSS
NOTARY PUBLIC OF NEW JERSEY
ID# 2307650
MY COMMISSION EXPIRES 11/18/08

My commission expires. Nov. 18th, 2008